



April 29, 2022

Ms. Judy Harlow, Director
Division of Economics
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Dear Ms. Harlow:

Pursuant to Rule 25-7.045, F.A.C., Peoples Gas System submits this annual depreciation status report for Gas Plant in Service and related Accumulated Provision for Depreciation for each functional category of plant for which a depreciation rate has been approved for the year ending December 31, 2021, with supporting schedules including the prescribed components of booked plant and reserve activity.

Sincerely,

DocuSigned by:

Barbour, Rosemary J.

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Rosemary J. Barbour
Controller

Name of Respondent		For the Year Ended	
Peoples Gas System		Dec. 31, 2021	
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
Line No.	Item (a)	Total (b)	Gas (c)
1	UTILITY PLANT		
2	In Service		
3	101 Plant in Service (Classified)	2,168,081,826	2,168,081,826
4	101.1 Property Under Capital Leases	-	-
5	102 Plant Purchased or Sold	-	-
6	106 Completed Construction not Classified	297,505,686	297,505,686
7	103 Experimental Plant Unclassified	-	-
8	104 Leased to Others	13,128,442	13,128,442
9	105 Held for Future Use	1,939,552	1,939,552
10	114 Acquisition Adjustments	5,031,897	5,031,897
11	TOTAL Utility Plant (Total of lines 3 through 10)	2,485,687,403	2,485,687,403
12	107 Construction Work in Progress	147,483,850	147,483,850
13	Accum. Provision for Depreciation, Amortization, & Depletion	854,647,545	854,647,545
14	Net Utility Plant (Total of lines 11 plus 12 less line 13)	1,778,523,708	1,778,523,708
15	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION		
16	In Service:		
17	108 Depreciation	846,177,695	846,177,695
18	111 Amort. and Depl. of Producing Nat. Gas Land & Land Rights	-	
19	111 Amort. of Underground Storage Land and Land Rights	-	
20	119 Amortization of Other Utility Plant	-	
21	TOTAL in Service (Total of lines 17 through 20)	846,177,695	846,177,695
22	Leased to Others		
23	108 Depreciation	3,441,697	3,441,697
24	111 Amortization and Depletion	-	
25	TOTAL Leased to Others (Total of lines 23 and 24)	3,441,697	3,441,697
26	Held for Future Use		
27	108 Depreciation	-	
28	111 Amortization	-	
29	TOTAL Held for Future Use (Enter. Tot. of lines 27 and 28)	-	-
30	111 Abandonment of Leases (Natural Gas)	-	
31	115 Amortization of Plant Acquisition Adjustment	5,028,153	5,028,153
32	TOTAL Accum. Provisions (Should agree with line 13 above) (Total of lines 21, 25, 29, 30, and 31)	854,647,545	854,647,545

Annual Status Report

Analysis of Plant in Service Accounts

Company: Peoples Gas System

For the Year Ended December 31, 2021

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Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
Amortizable General Plant Assets:									
30100	Organization	0.0	12,620	-	-	-	-	-	12,620
30200	Franchise & Consents	4.0	-	-	-	-	-	-	-
30300	Misc Intangible Plant	4.0	815,325	-	-	-	-	-	815,325
30301	Custom Intangible Plant	6.6	48,478,260	6,514,346	-	-	-	-	54,992,606
37402	Land Rights	1.3	4,268,873	-	-	-	-	-	4,268,873
39002	Structures & Improve Leases	2.4	134,160	-	-	-	-	-	134,160
	Subtotal		53,709,238	6,514,346	-	-	-	-	60,223,584
Depreciable Assets:									
37400	Land Distribution	0.0	9,370,594	5,615,279	-	-	-	-	14,985,873
37500	Structures & Improvements	2.8	25,343,701	377,965	-	-	102,563	-	25,824,229
37600	Mains Steel	2.1	569,320,615	109,989,262	(1,619,165)	-	-	-	677,690,712
37602	Mains Plastic	1.6	656,625,851	61,478,165	(1,200,238)	-	-	-	716,903,779
37700	37700 - Compressor Equipment	3.0	-	19,091,948	-	-	-	-	19,091,948
37800	Meas & Reg Station Eq Gen	2.7	20,896,501	461,680	(1,620)	-	-	-	21,356,560
37900	Meas & Reg Station Eq City	2.1	71,073,072	13,788,728	-	-	-	-	84,861,799
38000	Services Steel	4.0	59,114,342	4,005,772	(275,794)	-	-	-	62,844,320
38002	Services Plastic	2.7	437,739,660	50,008,395	(404,035)	-	-	-	487,344,020
38100	Meters	5.0	78,486,740	6,363,476	(224,015)	-	-	-	84,626,201
38200	Meter Installations	2.2	72,938,457	8,488,658	(14,234)	-	-	-	81,412,881
38300	House Regulators	1.8	17,422,178	868,692	(3,422)	-	-	-	18,287,448
38400	House Regulator Installs	1.9	27,749,854	4,412,286	(2,016)	-	-	-	32,160,124
38500	Meas & Reg Station Eq Ind	2.3	15,033,019	16,712	-	-	-	-	15,049,731
38700	Other Equipment	3.0	10,740,124	2,185,878	-	-	-	-	12,926,003
39000	Structures & Improvements	2.4	28,184	-	-	-	-	-	28,184
39100	Office Furniture	5.9	2,450,198	(69,076)	(502,607)	-	-	-	1,878,515
39101	Computer Equipment	11.1	5,055,910	6,136	(1,851,192)	-	-	-	3,210,854
39102	Office Equipment	6.7	1,412,718	153,845	-	-	(102,563)	-	1,463,999
39103	39103 - Office Furniture	0.0	-	-	-	-	-	-	-
39201	Vehicles up to 1/2 Tons	7.0	8,381,418	463,956	(825,806)	-	-	-	8,019,568
39202	Vehicles from 1/2 - 1 Tons	5.6	13,798,041	2,344,502	(405,524)	-	-	-	15,737,019
39204	Trailers & Other	2.9	3,060,286	225,583	(3,865)	-	-	-	3,282,004
39205	Vehicles over 1 Ton	6.6	2,902,053	2,191	-	-	-	-	2,904,243
39300	Stores Equipment	4.2	1,283	-	-	-	-	-	1,283
39400	Tools, Shop & Garage Equip	5.6	7,191,815	(50,428)	(96,232)	-	-	-	7,045,155
39401	CNG Stations	5.0	49,419	-	-	-	-	-	49,419
39500	Laboratory Equipment	5.0	-	-	-	-	-	-	-
39600	Power Operated Equipment	2.7	3,056,567	48,793	-	-	-	-	3,105,360
39700	Communication Equipment	7.7	3,915,912	-	(855,384)	-	-	-	3,060,528
39800	Miscellaneous Equipment	5.0	269,902	(57,735)	-	-	-	-	212,167
39900	Other Tangible Property	0.0	-	-	-	-	-	-	-

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Annual Status Report									
Analysis of Plant in Service Accounts									
Company: Peoples Gas System									
For the Year Ended December 31, 2021									
									Page 2 of 2
Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)									
Capital Recovery Schedules:									
Total Account 101 and 106*			2,177,137,654	296,735,007	(8,285,149)	-	-	-	2,465,587,512
10400	Lease to Others	5.0	13,128,442	-		-			13,128,442
10500	Property Held for Future Use	0.0	1,939,552						1,939,552
11400	Acquisition Adjustment	0.0	5,031,897						5,031,897
	Subtotal		20,099,891	-	-	-	-	-	20,099,891
Total Utility Plant **			2,197,237,545	296,735,007	(8,285,149)	-	-	-	2,485,687,403
Note: * The total of ending balances must agree to acct. 101,106, Plant in Service, Line 3, and Line 6, Page 12.									
Note: ** The total of ending balances must agree to Line 11, Page 12.									

Annual Status Report

Analysis of Entries in Accumulated Depreciation & Amortization

Company: Peoples Gas System
For the Year Ended December 31, 2021

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Acct. No.	Account Description	Beginning Balance*	Depreciation Accruals	Retirements	Cost of Removal	Salvage	Reclass.	Adjustments	Transfers	Ending Balance*
Amortizable General Plant Assets:										
30100	Organization	-	-	-	-	-				-
30200	Franchise & Consents	-	-	-	-	-				-
30300	Misc Intangible Plant	815,325	-	-	-	-				815,325
30301	Custom Intangible Plant	16,901,292	3,476,483	-	-	-				20,377,775
37402	Land Rights	928,144	55,495	-	-	-				983,639
39002	Structures & Improve Leases	26,747	3,354	-	-	-				30,101
	Subtotal 108 - 404 *	18,671,508	3,535,332	-	-	-	-	-	-	22,206,840
Items necessary to reconcile the total amortization accrual amount to Acct. 404.3, Amortization Expense, shown on Line 7, Page 8.										
Depreciable Assets:										
37400	Land Distribution	(60,224)	-	-	-	-				(60,224)
37500	Structures & Improvements	7,035,098	713,625	-	-	-				7,748,723
37600	Mains Steel	206,301,391	12,625,578	(1,619,165)	(3,803,198)	44,268				213,548,874
37602	Mains Plastic	207,115,081	10,950,389	(1,200,238)	(524,838)	34,748				216,375,142
37700	37700 - Compressor Equipment		375,782	-	(118,759)	6,928				263,951
37800	Meas & Reg Station Eq Gen	4,318,853	570,858	(1,620)	(96)	-				4,887,995
37900	Meas & Reg Station Eq City	14,976,268	1,670,338	-	(2,240)	-				16,644,366
38000	Services Steel	38,378,426	2,431,964	(275,794)	(2,700,180)	7,621				37,842,037
38002	Services Plastic	185,539,941	12,444,360	(404,035)	(1,526,164)	41,999				196,096,102
38100	Meters	29,525,017	4,062,421	(224,015)	(598)	23,108				33,385,933
38200	Meter Installations	34,280,699	1,682,316	(14,234)	(34,820)	16,451				35,930,413
38300	House Regulators	8,438,805	319,837	(3,422)	-	-				8,755,220
38400	House Regulator Installs	14,224,179	566,521	(2,016)	-	-				14,788,683
38500	Meas & Reg Station Eq Ind	6,289,362	345,803	-	-	-				6,635,165
38700	Other Equipment	4,676,606	360,441	-	-	-				5,037,046
39000	Structures & Improvements	14,206	676	-	-	-				14,882
39100	Office Furniture	1,264,461	117,955	(502,607)	-	-				879,809
39101	Computer Equipment	3,929,544	390,195	(1,851,192)	-	-				2,468,546
39102	Office Equipment	671,733	94,079	-	-	-				765,812
39103	39103 - Office Furniture		-	-	-	-				-
39201	Vehicles up to 1/2 Tons	4,955,915	584,792	(825,806)	(4,505)	143,296				4,853,692
39202	Vehicles from 1/2 - 1 Tons	6,292,782	837,957	(405,524)	(4,186)	57,712				6,778,740
39204	Trailers & Other	508,763	92,564	(3,865)	(474)	1,612				598,599
39205	Vehicles over 1 Ton	1,050,542	191,560	-	-	-				1,242,101
39300	Stores Equipment	430	54	-	-	-				484
39400	Tools, Shop & Garage Equip	3,401,157	396,580	(96,232)	-	-			-	3,701,505
39401	CNG Stations	2,529	2,360	-	-	-		696	-	5,584
39500	Laboratory Equipment	-	-	-	-	-				-
39600	Power Operated Equipment	1,901,474	82,993	-	-	-				1,984,466
39700	Communication Equipment	3,187,482	246,638	(855,384)	-	-				2,578,736
39800	Miscellaneous Equipment	206,180	12,292	-	-	-				218,472
39900	Other Tangible Property	-	-	-	-	-				-

Annual Status Report
Analysis of Entries in Accumulated Depreciation & Amortization

Company: Peoples Gas System
 For the Year Ended December 31, 2021

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Acct. No.	Account Description	Beginning Balance*	Depreciation Accruals	Retirements	Cost of Removal	Salvage	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)										
		-	-	-	-	-	-	-	-	-
Capital Recovery Schedules:										
Subtotal 108-403 *		807,098,204	55,706,259	(8,285,149)	(8,720,058)	377,743	-	696	-	846,177,695
Items necessary to reconcile the total depreciation and amortization accrual amount to Acct. 403, Depreciation Expense, shown on Line 6, Page 8.										
10400	Lease to Others	2,785,859	656,534	-	-	-		(696)	-	3,441,697
10500	Property Held for Future Use	-	-	-	-	-				-
11400	Acquisition Adjustment	4,987,192	40,961	-	-	-				5,028,153
	Subtotal	7,773,052	697,494	-	-	-		(696)	-	8,469,850
Total Accumulated Reserve**		814,871,256	56,403,754	(8,285,149)	(8,720,058)	377,743	-	-	-	854,647,545

Note: * The total of ending balances must agree to Line 17, Page 12.

Note: ** The total of ending balances must agree to Line 32, Page 12.

Per rule 25-7.045(9), there has been no change of plans or utility experience requiring a change of rates, amortization or capital recovery schedule.

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